IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 20611 of 2006(D)

PETITIONER:

M/S. FOUR STAR GRANITE (P) LTD.,
MANGALATHU, KEERANKULANGARA, TRICHUR DISTRICT,
TRICHUR-680005, REPRESENTED BY ITS
MANAGING DIRECTOR, ANIYAN MATHEW, 917/A MANGALATHU
VELUTHOR ROAD, CHEROOR, TRICHUR-8.

BY ADV. SRI.H.SIVARAMAN
SRI.MATHEW CHERIAN

RESPONDENTS:
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1. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
DEPARTMENT OF TAXES,SECRETARIAT,THIRUVANANTHAPURAM

2. COMMERCIAL TAX OFFICER,
I CIRCLE, TRICHUR.

3. THE SALES TAX OFFICER, WALAYAR.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO. 20611/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: PHOTOCOPY OF INTIMATION NOTICE DATED 1/8/2006

EXHIBIT P2: PHOTOCOPY OF INVOICE DATED 28/7/2006.

EXHIBIT P3: PHOTOCOPY OF DELIVERY ORDER DT.31.7.06.

EXHIBIT P4: PHOTOCOPY OF ORDER D5T.16.5.2006 IN W.P.C.12671/06 AND 12819 OF 2006 OF HIGH COURT.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 20611 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp